

**IN THE UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF OHIO
EASTERN DIVISION**

IN RE: DENMAN TIRE, LLC)	CASE NO. 10-40855
)	CHAPTER 7
)	
DEBTOR)	HONORABLE KAY WOODS
)	
)	

**MOTION OF THE TRUSTEE FOR AN ORDER, PURSUANT TO SECTIONS 105(a)
AND 363(b) OF THE BANKRUPTCY CODE, AUTHORIZING THE TRUSTEE TO
SELL CERTAIN INVENTORY OF DENMAN TIRE, LLC BY PRIVATE SALE**

Pursuant to Sections 105(a) and 363(b) of Title 11 of the United States Code, (the "Bankruptcy Code"), Richard G. Zellers, Esq., the Chapter 7 Trustee appointed in this bankruptcy case (the "Trustee"), moves the Court for entry of an order authorizing the Trustee to approve selling certain Inventory of Denman Tire, LLC ("Debtor" or "Denman") free and clear of all liens, claims, encumbrances and interests ("Liens"). In support of the Motion, the Trustee respectfully represents:

Jurisdiction

1. The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. §157(b) (2). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

MEMORANDUM IN SUPPORT

2. On March 17, 2010 (the "Petition Date"), the Debtor filed a voluntary petition under chapter 7 of the Bankruptcy Code.

3. On March 19, 2010, the United States Trustee appointed Richard G. Zellers, Esq., as the Trustee in the Debtor's chapter 7 case.

4. The Debtor operated a manufacturing plant in Leavittsburg, Ohio, (a)

manufacturing for other tire sellers private label tires and related products at its plant located at 400 Diehl South Road, Leavittsburg, Ohio, 44430, and elsewhere, and (b) making and selling tires and related products under its own name or trade names.

5. As of the Petition Date, Debtor was party to a certain Loan Agreement (the "Existing Senior Credit Agreement") with The CIT Group/Commercial Services, Inc., 11 West 42nd St., 11th Floor, New York, New York, 10036 (the "Bank") pursuant to which Bank committed to loan Debtor money. On information and belief, as of the Petition Date, the total due under the Existing Senior Credit Agreement was approximately \$7.8 million. On information and belief, the Bank's loan under the Existing Senior Credit Agreement is secured by substantially all of Debtor's assets.

6. After due deliberation, the Trustee has determined that the sale contemplated herein is in the best interests of the Debtor's bankruptcy estate and the creditors. The Bank concurs.

The Proposed Sale of Inventory

7. The Inventory which the Trustee proposes to sell is composed of:

(a) the Denman Brand Inventory which includes all finished goods tires that were manufactured under the Denman brand, or other such brand, trademarks and trade names owned by Denman Tire LLC, including, but not limited to, the brand name Ground Hawgs and tires manufactured for Dirt Gripz under the brand name Parnelli Jones; and

(b) the Interco Tire Corporation Inventory which includes tires manufactured by Denman Tire LLC specifically for InterCo Tire Corporation that bear the brand InterCo.

8. The InterCo Tire Corporation Inventory shall be sold to InterCo Tire Corporation for between \$275,000.00 to \$300,000.00. The final sales price shall be calculated based upon the cost of production.

9. The Denman Brand Inventory on hand has a value of approximately \$1.3 million. The Trustee has, to date, received offers totaling \$1,080,994.03 for portions this Inventory as is set forth more fully on Exhibit A which is attached hereto and incorporated by reference herein. The balance of the Denman Brand Inventory shall be sold at a price that must be satisfactory to and approved by the Bank.

10. Transfer Free of All Liens and Liabilities to Seller. The Inventory will be transferred free and clear of all Liens, of any other person or entity. Liens, shall attach to the sale proceeds.

Requested Relief

11. Pursuant to Sections 105 and 363 of the Bankruptcy Code, and Bankruptcy Rules 401 and 6004, the Trustee seeks authority to sell the Inventory by private sale, free and clear of all liens, claims, encumbrances and interests.

The Proposed Transactions Are In the Best Interests of the Debtors, Their Estates and Creditors

12. Section 105 of the Bankruptcy Code provides in pertinent part that "[t]he Court may issue any order, process, or judgment that is necessary or appropriate to carry out the provisions" of the Bankruptcy Code. 11 U.S.C. §105(a). Bankruptcy Code Section 363(b) provides, in relevant part, that the Trustee "after notice and hearing, may use, sell or lease, other than in the ordinary course of business, property of the estate." 11 U.S.C. §363(b)(1). "In determining whether to authorize the use, sale or lease of property of the estate under this section, courts require the debtor to show that a sound business purpose justifies such actions." Dai-ichi Kangyo Bank, Ltd. v. Montgomery Ward Holding Corp. (In re Montgomery Ward Holding Corp.), 242 B.R. 147, 153 (D. Del. 1999) (citing Committee of Equity Sec. Holders v. Lionel Corp. (In re Lionel Corp.), 722 F.2d 1063,

1071 (2d Cir. 1983) (setting forth the "sound business purpose" test in the context of a sale of assets under §363(b)); see also In re Delaware & Hudson Ry. Co., 124 B.R. 169 (D. Del. 1991)(adoption Lionel in this District in the context of a sale of assets).

13. Courts have considered four factors in determining whether a sound business purpose exists: (i) whether a sound business reason exists for the proposed transaction; (ii) whether fair and reasonable consideration is provided; (iii) whether the transaction has been proposed and negotiated in good faith; and (iv) whether adequate and reasonable notice is provided. Lionel, 722 F.2d at 1071; see also In re Abbotts Dairies, 788 F.2d 143, 145-47 (3d Cir. 1986)(implicitly adopting the articulated business justification test of Lionel and adding the "good faith" requirement); In re Delaware & Hudson Ry. Co., 124 Br.R. at 176; Lubrizol Enters, v. Richmond Metal Finishers, Inc. (In re Richmond Metal Finishers, Inc.), 756 F2d 1043, 1047 (4th Cir. 1985), cert. denied, 475 U.S. 1057 (1986) (court should approve debtor's business decision unless that decision is the product of bad faith, whim, or caprice).

14. The standards set forth above are plainly met in this case. The proposed transaction will allow the Trustee to recover for the estate at least \$1,355,994.03 in cash within the next several weeks. The assets being sold are depreciating assets with a limited resale market. The private sale contemplated herein is time sensitive and should be approved.

15. Fair and reasonable consideration is being provided for the Inventory. The Purchase Price to be paid for the balance of the Denman Brand Inventory must be satisfactory to and approved by the Bank. Accordingly, the Trustee believes that the ultimate Purchase Price will represent fair and reasonable consideration for the Inventory.

16. Further, the sale of the Inventory will be the result of good-faith, arm's length negotiations between the purchasers and the Trustee.

17. Finally, adequate and reasonable notice of the proposed transaction has been provided. This Motion has been served on all parties scheduled by Debtor on the mailing matrix or having filed a request for service in this chapter 7 case. This Motion discloses the Trustee's intent to sell the Inventory pursuant to 11 U.S.C. § 363(b). Accordingly, the Trustee believes that adequate notice has been provided under the circumstances.

**The Assets Should Be Sold Free and Clear of
Liens, Claims and Encumbrances**

18. Section 363(f) of the Bankruptcy Code provides that the Trustee may sell property free and clear of Liens, if one of the following conditions is satisfied:

- (a) applicable non-bankruptcy law permits the sale of such property free and clear of such interest;
- (b) the lienholder or claimholder consents;
- (c) such interest is a lien and the price at which such property is to be sold is greater than the aggregate value of all liens on such property;
- (d) such interest is in bona fide dispute; or
- (e) the lienholder or claimholder could be compelled, in a legal or equitable proceeding, to accept a money satisfaction of such interest.

19. The Court also may authorize the sale of a debtor's assets free and clear of any Liens, under 11 U.S.C. § 105. See e.g., In re Trans Worlds Airlines, Inc., No. 01-0056, 2001 Bankr. LEXIS 723 at *9, 10 (Bankr. D. Del. March 27, 2001) (stating that "bankruptcy courts have long had the authority to authorize the sale of estate assets free

and clear even in the absence of §363(f)"); Volvo White Truck Corp. v. Chambersburg Beverage, Inc. (In re White Motor Credit Corp.), 75 B.R. 944, 948 (Bankr. N.D. Ohio 1987) ("Authority to conduct such sales [free and clear of liens] is within the court's equitable powers when necessary to carry out the provisions of Title 11").

20. The Trustee requests that the Court authorize the Trustee to sell the Inventory free and clear of any and all Liens, with such Liens to be transferred and attached to the net proceeds from the sale with the same validity and priority that such Liens had against the Debtor.

21. The Bank shall provide the Estate with a \$25,000.00 carve-out from the proceeds of sale of the Inventory.

WHEREFORE, Richard G. Zellers, Trustee, hereby moves this Court for an Order authorizing him to sell the Inventory of the Debtor free and clear of all liens, claims, encumbrances and interests pursuant to the terms set forth above; and granting such other and further relief as the Court deems just and equitable.

Respectfully submitted,

RICHARD G. ZELLERS & ASSOCIATES

/s/ Melody Dugic Gazda

RICHARD G. ZELLERS (0011764)

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Updated April 27, 2010

"EXHIBIT A"

Conditions of Sale: Freight arranged by Denman Tire - Billed direct to Customer

2.) 4% Freight allowance off Below Prices

3.) 2% COD Discount off below prices

4.) All Payments made to "Denman Tire"

PREMIUM RADIAL SKID TRAX

Factory	Weight	Code	Size	Ply	Qty On Hand	Base	Dealer Price	Special Price	FET	Order Qty	Extended Weight	Selling Value	Additional Committed Inventory
S (STEEL BELT)													
O	72	RSK-40R	10R-16.5	8	20	\$310.52	\$186.31	\$149.05		0	0	\$0.00	
O	89	RSK-50R	12R-16.5	10	6	\$384.79	\$230.87	\$184.70		6	534	\$1,108.18	

WARRANTY*

X-TREME HARD TRAX

Factory	Weight	Code	Size	Ply	Qty On Hand	Base	Dealer Price	Special Price	FET	Order Qty	Extended Weight	Selling Value	Additional Committed Inventory
LESS (NYLON)													
I	75	SKD-94	10-16.5	12	8	\$206.61	\$123.97	\$92.98		8	600	\$743.82	

SKID STEER PLUS

Factory	Weight	Code	Size	Ply	Qty On Hand	Base	Dealer Price	Special Price	FET	Order Qty	Extended Weight	Selling Value	Additional Committed Inventory
LESS (NYLON)													
O	49	SKD-15	10-16.5	8	41	\$176.89	\$106.13	\$79.60		41	2009	\$3,263.50	
O	67	SKD-16	12-16.5	10	43	\$255.99	\$153.59	\$107.51		43	2881	\$4,623.06	
O	51	SKD-22	10-16.5	10	99	\$189.27	\$113.56	\$85.17		72	3672	\$6,132.24	
O	69	SKD-23	12-16.5	12	18	\$273.90	\$164.34	\$123.26		0	0	\$0.00	
O	94	SKD-13	14-17.5	10	15	\$363.91	\$218.35	\$163.76		15	1410	\$2,456.44	
O	109	SKD-14	14-17.5	14	7	\$412.66	\$247.60	\$198.08		7	763	\$1,386.56	
O	144	SKD-24	15-19.5	8	105	\$433.18	\$259.91	\$246.91		24	3456	\$5,925.95	
O	157	SKD-25	15-19.5	12	36	\$466.85	\$280.11	\$266.10		14	2198	\$3,725.46	
O	162	SKD-26	15-19.5	14	11	\$496.85	\$298.11	\$283.20		6	972	\$1,699.23	
O	72	SKD-33	31X15.50-15	8	66	\$343.89	\$206.33	\$165.06		66	4752	\$10,894.22	
O	87	SKD-35	33X15.5-16.5	12	27	\$368.63	\$221.18	\$176.94		27	2349	\$4,777.49	

15 & SKD16*

SKID STEER LOADER

Factory	Weight	Code	Size	Ply	Qty On Hand	Base	Dealer Price	Special Price	FET	Order Qty	Extended Weight	Selling Value	Additional Committed Inventory
LESS (NYLON)													
O	45	SKD-04	10-16.5	6	12	\$149.05	\$89.43	\$71.54		12	540	\$858.53	
O	19	SKD-01	23X8.50-12	4	72	\$94.46	\$56.68	\$45.34		36	684	\$1,632.38	
O	22	SKD-20	23X8.50-12	8	27	\$108.08	\$64.85	\$51.88		27	594	\$1,400.76	
O	26	SKD-36	23X10.50-12	8	114	\$138.40	\$83.04	\$62.28		114	2864	\$7,099.92	
O	29	SKD-02	27X8.50-15	4	34	\$109.45	\$65.67	\$52.54		8	232	\$420.29	
O	33	SKD-03	27X10.50-15	6	29	\$124.03	\$74.42	\$59.54		29	957	\$1,726.54	

ULTRA SKID

Factory	Weight	Code	Size	Ply	Qty On Hand	Base	Dealer Price	Special Price	FET	Order Qty	Extended Weight	Selling Value	Additional Committed Inventory
LESS (NYLON)													
I	54	SKD-74	10-16.5	10	168	\$146.26	\$87.76	\$70.21		168	9072	\$11,794.94	
I	73	SKD-76	12-16.5	12	1	\$191.88	\$115.13	\$92.10		0	0	\$0.00	

INDUSTRIAL TRACTOR (R-3)										Dealer Price	Special Price	Order	Extended
Factory	Weight	Code	Size	Ply	Qty On Hand	Base				FET	Qty	Weight	
ELESS (NYLON)													
O	134	RTS-03	16.9-24	6	6	\$545.61	\$327.37	\$261.90			6	804	\$1,571.38
O	167	RTS-07	18.4-26	6	27	\$652.64	\$391.58	\$313.26			24	4008	\$7,518.34
O	186	RTS-10	18.4-26	12	13	\$782.08	\$469.25	\$375.40			6	1116	\$2,252.40
O	96	RTS-06	12.4-28	4	8	\$417.80	\$250.68	\$175.48			8	768	\$1,403.81
O	108	RTS-04	13.6-28	6	42	\$470.85	\$282.51	\$226.01			42	4536	\$9,492.34

SUPER BACKHOE II (F3)										Dealer Price	Special Price	Order	Extended
Factory	Weight	Code	Size	Ply	Qty On Hand	Base				FET	Qty	Weight	
ELESS (NYLON)													
O	46	FT-53	11L-16SL	12	68	\$170.66	\$102.40	\$81.92			68	3128	\$5,570.56

INDUSTRIAL TRACTOR (R-4)										Dealer Price	Special Price	Order	Extended
Factory	Weight	Code	Size	Ply	Qty On Hand	Base				FET	Qty	Weight	
ELESS (NYLON)													
O	78	RTR-51	10.5X80-18	12	12	\$296.94	\$178.16	\$142.53			12	936	\$1,710.34
O	98	RTR-54	12.5X80-18	14	3	\$385.69	\$231.41	\$185.13			3	294	\$555.38
O	96	RTR-55	12.5X80-20	10	72	\$401.16	\$240.70	\$192.56			0	0	\$0.00
O	152	RTR-22	16.9-24	8	12	\$499.64	\$299.78	\$239.82			12	1824	\$2,877.89
O	157	RTR-30	16.9-24	10	62	\$514.30	\$308.58	\$246.86			62	9734	\$15,305.57
O	165	RTR-35	16.9-24	12	10	\$536.74	\$322.04	\$257.63			10	1650	\$2,576.32
O	145	RTR-20	17.5L-24	8	83	\$486.65	\$291.99	\$233.59			65	9425	\$15,183.48
O	150	RTR-31	17.5L-24	10	76	\$520.71	\$312.43	\$249.94			73	10950	\$18,245.91
O	183	RTR-28	18.4-24	10	65	\$636.70	\$382.02	\$305.62			52	9516	\$15,892.03
O	192	RTR-36	18.4-24	12	9	\$687.63	\$412.58	\$330.06			9	1728	\$2,970.58
O	194	RTR-23	19.5L-24	10	14	\$630.36	\$378.22	\$302.58			14	2716	\$4,236.06
O	171	RTR-27	16.9-28	8	34	\$566.12	\$339.67	\$271.74			34	5814	\$9,239.02

ROAD GRADER (E-2/G-2)										Dealer Price	Special Price	Order	Extended
Factory	Weight	Code	Size	Ply	Qty On Hand	Base				FET	Qty	Weight	
ELESS (NYLON)													
O	140	GRT-47	13.00-24	14	147	\$464.76	\$278.86	\$223.09			147	20580	\$32,793.94
O	181	GRT-10	14.00-24	16	87	\$568.60	\$341.16	\$272.93			87	15747	\$23,744.74
O	259	GRT-31	16.00-24	16	13	\$1,075.84	\$645.50	\$516.40			13	3367	\$6,713.20

EARTHMOVER TRACTION (E-2/G-2/L-2)										Dealer Price	Special Price	Order	Extended
Factory	Weight	Code	Size	Ply	Qty On Hand	Base				FET	Qty	Weight	
ELESS (NYLON)													
O	157	GRT-55	13.00-24	16	37	\$506.64	\$303.98	\$273.58			37	5809	\$10,122.53
O	125	GRT-19	12.00-24	12	21	\$594.15	\$356.49	\$285.19			21	2625	\$5,989.03
O	171	GRT-13	15.5-25	12	14	\$591.47	\$354.88	\$283.90			14	2394	\$3,974.66
O	187	GRT-25	17.5-25	16	1	\$706.59	\$423.95	\$339.16			1	187	\$339.16
O	266	GRT-33	20.5-25	16	1	\$984.85	\$590.91	\$472.73			1	266	\$472.73
C1	444	GRT-50	23.5-25	12	23	\$1,428.63	\$857.18	\$771.46			20	8880	\$15,429.24

RM 823 (L-3)										Dealer Price	Special Price	Order	Extended
Factory	Weight	Code	Size	Ply	Qty On Hand	Base				FET	Qty	Weight	

TYPE (NYLON)	C	242	RM-37	14.00-24	24	10	\$843.61	\$506.17	\$430.24	0	0	\$0.00
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1 Flap Included.

RM 823/826 (E-3/L-3)											
Factory	Weight	Code	Size	Ply	Qty On Hand	Base	Dealer Price	Special Price	FET	Qty	Weight
ELESS (NYLON)											
C	348	RM-22	20.5-25	16	27	\$1,237.51	\$742.51	\$594.01		27	9396
C	477	RM-25	23.5-25	20	23	\$1,521.27	\$912.76	\$730.21		23	10971
C	700	RM-33	26.5-25	24	16	\$2,398.85	\$1,439.31	\$1,151.45		16	11200
C	700	RM-06	26.5-25	20	1	\$2,398.85	\$1,439.31	\$1,151.45		0	0
C	1301	RM-82	29.5-29	28	43	\$3,675.16	\$2,205.10	\$1,102.55		10	13010
C	560	RM-32	18.00-25	28	11	\$1,637.90	\$982.74	\$786.19		4	2240
C	1102	RM-88	29.5-29 Endura	28	2	\$3,675.16	\$2,205.10	\$1,764.08		0	0

MINE KING II (MINE SERVICE)											
Factory	Weight	Code	Size	Ply	Qty On Hand	Base	Dealer Price	Special Price	FET	Qty	Weight
TYPE (NYLON)											
O	102	MIN-35	8.25-15 TT	24	92	\$535.66	\$321.40	\$150.00		92	9384
O	133	MK-47	10.00-15 TT	24	1	\$694.38	\$416.63	\$200.00		1	133
O	161	MK-50	32X15-15 TL	28	4	\$851.86	\$511.12	\$250.00		4	644
O	220	MK-37	35X15-15 TL	32	1	\$1,405.41	\$843.25	\$400.00		1	220
O	220	MK-99	35X15-15 TL	32	6	\$1,405.41	\$843.25	\$400.00		6	1320
O	273	MIN-39	38X16-15 TL	36	220	\$1,338.69	\$803.21	\$200.00		220	60060
O	239	MIN-30	42X13-20 TT	32	259	\$1,223.48	\$734.09	\$200.00		24	5736
O	341	MIN-41	14.00-20 TT	32	131	\$1,583.00	\$949.80	\$300.00		24	8184

** These tires require Minimum Product Run of 32 units per SKU

INDUSTRIAL LUG (FORKLIFT)											
Factory	Weight	Code	Size	Ply	Qty On Hand	Base	Dealer Price	Special Price	FET	Qty	Weight
TYPE (NYLON)											
O	22	DTL-25	18X7.0-8	16	26	\$99.38	\$59.63	\$53.67		12	264
O	41	DTL-06	7.00-15	12	89	\$143.62	\$86.17	\$77.55		65	2665
O	50	DTL-07	7.50-15	12	26	\$168.24	\$100.94	\$90.85		24	1200
O	54	DTL-27	28X9.0-15	12	11	\$188.56	\$113.14	\$101.83		11	594
O	57	DTL-28	28X9.0-15	14	57	\$185.61	\$111.37	\$100.23		44	2508

SMOOTH COMPACTOR											
Factory	Weight	Code	Size	Ply	Qty On Hand	Base	Dealer Price	Special Price	FET	Qty	Weight
TYPE (NYLON)											
O	43	IND-50	7.50-15	6	31	\$172.52	\$103.51	\$82.81		31	1333
O	48	IND-51	7.50-15 (TBLS)	6	4	\$177.18	\$106.31	\$85.05		4	192
O	48	IND-52	7.50-15	12	35	\$201.41	\$120.85	\$96.68		35	1680

OMNI TRAX											
Factory	Weight	Code	Size	Ply	Qty On Hand	Base	Dealer Price	Special Price	FET	Qty	Weight
ELESS (NYLON)											
O	35	DDD-22	26X-12.00-12	10	33	\$152.92	\$91.75	\$73.40		16	560

TURF HUGGER											
Factory	Weight	Code	Size	Ply	Qty On Hand	Base	Dealer Price	Special Price	FET	Qty	Weight
ELESS (NYLON)											
O	13	DDD-30	20X8.00-10	4	2	\$79.08	\$47.45	\$37.96		0	0

O	29	DDD-01	26X12.00-12	6	2	\$132.48	\$79.49	\$63.59	0	0	\$0.00
O	59	DDD-04	31X15.50-15	8	1	\$257.32	\$154.39	\$123.51	1	59	\$123.51

DITCH DIGGER

Factory	Weight	Code	Size	Ply	Qty On Hand	Base	Dealer Price	Special Price	FET	Qty	Weight	Order	Extended
ELESS (NYLON)													
O	27	DDD-03	26X12.00-12	6	11	\$110.80	\$66.48	\$53.18		11	297		\$585.02
O	30	DDD-11	26X12.00-12	8	52	\$119.16	\$71.50	\$57.20		52	1560		\$2,974.40
O	34	DDD-13	26X12.00-12	10	40	\$134.65	\$80.79	\$64.63		16	544		\$1,034.11

FARM HAND A/P TRACTOR (R-1)

Factory	Weight	Code	Size	Ply	Qty On Hand	Base	Dealer Price	Special Price	FET	Qty	Weight	Order	Extended
ELESS (NYLON)													
O	13	TAP-08	5-12	6	2	\$78.15	\$46.89	\$32.82		2	26		\$65.65
O	21	TAP-12	6-14	6	23	\$90.02	\$54.01	\$45.91		23	483		\$1,055.90
O	22	TAP-10	6-16	6	10	\$120.25	\$72.15	\$50.51		10	220		\$505.05
O	32	TAP-01	7-16	6	20	\$126.81	\$76.09	\$60.87		20	640		\$1,217.44
O	36	TAP-03	8-16	6	41	\$164.68	\$98.81	\$69.17		41	1476		\$2,835.85
O	36	TAP-22	8-16	4	2	\$164.68	\$98.81	\$69.17		0	0		\$0.00

FARM HAND A/P TRACTOR (R-1)

Factory	Weight	Code	Size	Ply	Qty On Hand	Base	Dealer Price	Special Price	FET	Qty	Weight	Order	Extended
I TYPE (NYLON)													
I	59	RF-05	9.5-24	6	1	\$171.31	\$102.79	\$82.23		1	59		\$82.23
I	76	RF-07	11.2-24	6	98	\$228.54	\$137.12	\$109.70		76	5776		\$8,336.90
I	88	RF-09	12.4-24	8	57	\$290.91	\$174.55	\$139.64		57	5016		\$7,959.48
I	118	RF-13	14.9-24	8	31	\$350.24	\$210.14	\$168.11		21	2478		\$3,530.35
I	80	RF-15	11.2-28	6	72	\$272.99	\$163.79	\$131.03		33	2640		\$4,324.06
I	99	RF-17	12.4-28	8	95	\$323.65	\$194.19	\$155.35		65	6435		\$10,097.88
I	112	RF-19	13.6-28	8	56	\$353.91	\$212.35	\$169.88		56	6272		\$9,513.28
I	120	RF-21	14.9-28	8	2	\$437.45	\$262.47	\$209.98		2	240		\$419.95
I	154	RF-25	16.9-30	10	2	\$556.26	\$333.76	\$267.01		2	308		\$534.02
I	202	RF-27	18.4-30	10	51	\$696.98	\$418.19	\$334.55		6	1212		\$2,007.31
I	205	RF-29	18.4-34	10	20	\$752.31	\$451.39	\$361.11		12	2460		\$4,333.34
I	97	RF-31	11.2-38 TL	8	9	\$384.58	\$230.75	\$184.60		9	873		\$1,661.40
I	127	RF-57	12.4-38	8	40	\$505.73	\$303.44	\$242.75		2	254		\$485.50
I	157	RF-59	13.6-38	8	65	\$552.78	\$331.67	\$265.34		2	314		\$530.67
I	145	RF-35	15.5-38	10	67	\$642.98	\$385.79	\$308.63		14	2030		\$4,320.85
I	229	RF-37	18.4-38	10	61	\$811.29	\$486.77	\$389.42		52	11908		\$20,249.63

FARM HAND IRRIGATION (R-1)

Factory	Weight	Code	Size	Ply	Qty On Hand	Base	Dealer Price	Special Price	FET	Qty	Weight	Order	Extended
I TYPE (NYLON)													
I	76	RF-39	11.2-24	4	128	\$225.55	\$135.33	\$108.26		128	9728		\$13,857.79
I	93	RF-41	11.2-38	4	60	\$336.94	\$202.16	\$151.62		60	5580		\$9,097.20
I	112	RF-43	14.9-24	6	64	\$337.39	\$202.43	\$151.82		64	7168		\$9,716.64

FARM HAND FRONT TRACTOR (3-RIB F-2)

Factory	Weight	Code	Size	Ply	Qty On Hand	Base	Dealer Price	Special Price	FET	Qty	Weight	Order	Extended
I TYPE (NYLON)													
C	12	DFH-03	4.00-19 TT	4	240	\$56.02	\$33.61	\$28.89		13	156		\$349.54
C	19	DFH-15	5.50-16 TL	8	131	\$64.71	\$38.83	\$31.06		35	665		\$1,087.24
I	20	DFH-59	6.00-16 TL	8	3	\$65.64	\$39.38	\$31.50		3	60		\$94.51

I	21	DFH-21	6.50-16 TT	8	4	\$68.95	\$41.37	\$33.10	4	84	\$132.38
I	22	DFH-61	6.50-16 TL	8	24	\$70.92	\$42.55	\$34.04	24	528	\$816.96
I	33	DFH-27	7.50-16 TL	10	92	\$104.83	\$62.90	\$50.32	52	1716	\$2,616.64
O	36	FT-15	7.50-20 TT	6	44	\$138.73	\$83.24	\$66.59	0	0	\$0.00
O	29	FT-30	7.5L-15 TT	6	17	\$107.59	\$64.55	\$51.64	17	493	\$877.88
I	38	DFH-07	9.5L-15 TT	8	32	\$104.85	\$62.91	\$50.33	26	988	\$1,308.53
I	62	DFH-47	11.00-16 TL	12	24	\$209.76	\$125.86	\$100.69	20	1240	\$2,013.76

FARM HAND FRONT TRACTOR (4-RIB F-2)

Factory	Weight	Code	Size	Ply	Qty/On Hand	Base	Dealer Price	Special Price	FET	Order Qty	Extended Weight
TYPE (NYLON)											
I	64	DFH-49	11.00-16 TT	10	66	\$198.21	\$118.93	\$95.14		42	2688
I	66	DFH-51	11.00-16 TL	12	30	\$212.50	\$127.50	\$102.00		30	1980
I	101	DFH-57	14L-16.1 TL	10	47	\$275.32	\$165.19	\$132.15		47	4747

FARM HAND IMPLEMENT (I-1)

Factory	Weight	Code	Size	Ply	Qty/On Hand	Base	Dealer Price	Special Price	FET	Order Qty	Extended Weight
TYPE (NYLON)											
I	27	IF-03	9.5L-14 TL	8	44	\$86.45	\$51.87	\$41.50		44	1188
I	28	IF-15	11L-14 TT	8	11	\$88.25	\$52.95	\$42.36		8	224
I	29	IF-17	11L-14 TL	8	3	\$93.08	\$55.85	\$44.68		3	87
I	18	IF-31	6.70-15 TT	8	57	\$67.41	\$40.45	\$32.36		4	72
I	18	IF-33	6.70-15 TL	8	7	\$71.82	\$43.09	\$34.47		7	126
I	23	IF-37	7.60-15 TL	8	25	\$84.60	\$50.76	\$40.61		25	575
I	28	IF-05	9.5L-15 TT	8	46	\$78.19	\$46.91	\$37.53		46	1288
I	30	IF-09	11L-15 TT	8	127	\$82.51	\$49.51	\$39.61		127	3810
I	40	IF-23	12.5L-15 TT	12	7	\$122.84	\$73.70	\$58.96		0	0
I	41	IF-25	12.5L-15 TL	12	53	\$132.70	\$79.62	\$63.70		53	2173
I	33	IF-19	11L-16 TT	10	22	\$109.16	\$65.50	\$52.40		0	0
I	35	IF-21	11L-16 TL	10	70	\$117.96	\$70.78	\$56.62		16	560
I	43	IF-27	12.5L-16 TT	10	65	\$126.45	\$75.87	\$60.70		6	258
O	74	IMP-81	11.25-28 TT	12	8	\$338.83	\$203.30	\$162.64		8	592

DOT App

Factory	Weight	Code	Size	Ply	Qty/On Hand	Base	Dealer Price	Special Price	FET	Order Qty	Extended Weight
TYPE (NYLON)											
O	39	IMP-15	9.5L-15 TL	8	13	\$141.85	\$85.11	\$59.58		8	312
O	43	IMP-16	11L-15 TL	8	13	\$179.81	\$107.89	\$75.52		13	559
O	49	IMP-12	11L-15TL	12	6	\$198.87	\$119.32	\$83.52		6	294

DENMAN EXPRESS (MEDIUM/HEAVY BIAS TRUCK)

Factory	Weight	Code	Size	Ply	Qty/On Hand	Base	Dealer Price	Special Price	FET	Order Qty	Extended Weight
TYPE (NYLON)											
HIGHWAY											
C	72	DEX-73	7.50-20 (SET)	14	26	\$191.83	\$115.10	\$86.33	\$3.26	26	1872
C	75	DEX-71	8.25-20 (SET)	14	39	\$208.47	\$125.08	\$93.81	\$6.80	10	750
C	86	DEX-72	9.00-20 (SET)	14	66	\$256.06	\$153.64	\$115.23	\$10.28	66	5676
C	89	DEX-70	10.00-20 (SET)	14	159	\$261.64	\$156.98	\$122.44	\$12.00	159	14151
C2	90	DEX-81	11-22.5 TL *	14	1	\$280.00	\$168.00	\$131.04	\$12.00	0	0
C2	90	DEX-60	11-22.5 TL *	16	104	\$249.39	\$149.63	\$147.06	\$14.69	104	9360
M	97	DEX-09	11-24.5 TL *	12	19	\$349.50	\$209.70	\$104.85	\$10.68	0	0
CROSS LUG											
C	74	DEX-76	7.50-20 (SET)	14	219	\$193.50	\$116.10	\$87.08	\$3.26	24	1776
C	77	DEX-77	8.25-20 (SET)	14	54	\$213.11	\$127.87	\$95.90	\$6.80	0	0
C	88	DEX-78	9.00-20 (SET)	14	49	\$253.55	\$152.13	\$114.10	\$10.28	20	1760

C	98	DEX-79	10.00-20 (SET)	16	45	\$283.60	\$170.16	\$127.62	\$14.69	20	1960	\$2,552.40
TRACTION												
M	74	DEX-16	8.25-20	10	40	\$236.77	\$142.06	\$113.65	\$2.60	0	0	\$0.00
1 Flap Included.												\$0.00

DENMAN PREMIUM LOW BOY (LPT)												
Factory	Weight	Code	Size	Ply	Qty On Hand	Base	Dealer Price	Special Price	FET	Order Qty	Extended Weight	
TYPE (NYLON)												
I	35	TR-82	8-14.5 TL	14	64	\$95.66	\$57.40	\$51.66		64	2240	\$3,306.24
M	58	LPT-19	9.00-15 TT	14	354	\$240.02	\$144.01	\$100.81	\$6.17	6	348	\$604.84
M	67	LPT-21	10.00-15 TT	14	58	\$254.87	\$152.92	\$114.69	\$7.32	12	804	\$1,376.28
O	72	LPT-23	10.00-15 TT	16	44	\$265.63	\$159.38	\$159.38	\$10.28	28	2016	\$4,462.64

INDUSTRIAL HIGHWAY (FORKLIFT)												
Factory	Weight	Code	Size	Ply	Qty On Hand	Base	Dealer Price	Special Price	FET	Order Qty	Extended Weight	
TYPE (NYLON)												
O	15	IND-09	6.50-10	6	10	\$83.08	\$49.85	\$39.88		10	150	\$398.80

DENMAN JUMBO TRAK (MINING & LOGGING)												
Factory	Weight	Code	Size	Ply	Qty On Hand	Base	Dealer Price	Special Price	FET	Order Qty	Extended Weight	
TYPE (NYLON)												
O	75	TR-91	14.17-5 ML	10	92	\$379.25	\$227.55	\$193.42	\$6.14	42	3150	\$8,123.54

DENMAN GROUND HAWG (MINING & LOGGING)												
Factory	Weight	Code	Size	Ply	Qty On Hand	Base	Dealer Price	Special Price	FET	Order Qty	Extended Weight	
TYPE (NYLON)												
O	83	TR-90	14.17.5 ML	10	58	\$394.74	\$236.84	\$201.31	\$6.14	12	996	\$2,415.77

DENMAN EXPRESS (COMMERCIAL LIGHT TRUCK)												
Factory	Weight	Code	Size	Ply	Qty On Hand	Base	Dealer Price	Special Price	FET	Order Qty	Extended Weight	
TYPE (NYLON)												
M	30	TOR-66	6.70-15	6	1	\$114.17	\$68.50	\$54.80		1	30	\$54.80
C	27	TOR-45	7.00-15	8	124	\$100.97	\$60.58	\$51.49		0	0	\$0.00
M	33	TOR-14	6.50-16	6	2	\$129.16	\$77.50	\$62.00		2	66	\$124.00
M	38	TOR-15	7.00-16	6	2	\$142.60	\$85.56	\$68.45		2	76	\$136.90
C	34	TOR-49	7.50-16	10	24	\$119.50	\$71.70	\$60.95		12	408	\$731.34
M	39	TOR-04	7.50-16	8	2	\$157.18	\$94.31	\$80.16		0	0	\$0.00
M	45	TOR-16	7.50-17 TT*	10	7	\$186.83	\$112.10	\$89.68		7	315	\$627.76
O	30	TOR-51	8.00-16.5	8	106	\$137.64	\$82.58	\$74.32		106	3180	\$7,878.13
O	39	TOR-52	8.75-16.5	8	221	\$173.02	\$103.81	\$77.86		0	0	\$0.00
O	45	TOR-56	9.50-16.5	8	56	\$174.56	\$104.74	\$90.08		0	0	\$0.00
M	45	TOR-72	9.50-16.5	8	26	\$174.56	\$104.74	\$83.79		0	0	\$0.00
O	50	TOR-57	9.50-16.5	10	33	\$184.27	\$110.56	\$99.50		0	0	\$0.00
O	44	TOR-59	10-16.5	8	53	\$187.89	\$112.73	\$90.18		0	0	\$0.00
L BRAND ONLY												

DENMAN CLASSIC IV (CLASSIC PASSENGER)												
Factory	Weight	Code	Size	Ply	Qty On Hand	Base	Dealer Price	Special Price	FET	Order Qty	Extended Weight	
TYPE (POLYESTER)												
O	29	DC-451	L78-15	4	17	\$215.95	\$129.57	\$90.70		17	493	\$1,541.88
O		DC-10	4.75/5.00-19	4	2	\$75.82	\$75.82	\$52.01		2	0	\$104.03
O		DC-581	6.00-16 Col Del	4	2	\$100.34	\$100.34	\$62.91		2	0	\$125.83

COLUMBIA DELUXE (CLASSIC PASSENGER)												
Factory	Weight	Code	Size	Ply	Qty On Hand	Base	Dealer Price	Special Price	FET	Order Qty	Extended Weight	
TYPE (NYLON)												
O	16	PAS-25	6.00-16	4	58	\$88.64	\$53.18	\$39.89		58	928	\$2,313.33
DENMAN EXPRESS (S/T BIAS)												
Factory	Weight	Code	Size	Ply	Qty On Hand	Base	Dealer Price	Special Price	FET	Order Qty	Extended Weight	
ELESS (NYLON)												
O	17	DST-01	ST175/80D13	6	107	\$66.03	\$39.62	\$35.66		0	0	\$0.00
O	25	DST-04	ST215/75D14	6	75	\$88.91	\$53.35	\$46.95		0	0	\$0.00
O	26	DST-05	ST205/75D15	6	8	\$95.30	\$57.18	\$49.75		0	0	\$0.00
O	27	DST-07	ST225/75D15	6	286	\$104.73	\$62.84	\$52.16		0	0	\$0.00
O	31	DST-08	ST225/75D15	8	24	\$116.47	\$69.88	\$61.49		0	0	\$0.00
DENMAN CARGO CARRIER (S/T RADIAL)												
Factory	Weight	Code	Size	Ply	Qty On Hand	Base	Dealer Price	Special Price	FET	Order Qty	Extended Weight	
S (STEEL BELT)												
C	16	CGO-10R	ST175/80R13	6	2409	\$54.01	\$32.41	\$25.93		249	3984	\$6,456.07
C	23	CGO-14R	ST215/75R14	6	1194	\$75.77	\$45.46	\$36.37		60	1380	\$2,182.08
C	25	CGO-18R	ST205/75R15	8	37	\$86.53	\$51.92	\$38.94		37	925	\$1,440.78
C	29	CGO-22R	ST225/75R15	10	5	\$102.62	\$61.57	\$49.26		5	145	\$246.28
DENMAN EXPRESS (S/T RADIAL)												
Factory	Weight	Code	Size	Ply	Qty On Hand	Base	Dealer Price	Special Price	FET	Order Qty	Extended Weight	
S (STEEL BELT)												
M	35	DRT-58R	ST225/75R15	8	43	\$127.77	\$76.66	\$49.83		43	1505	\$2,142.65
DENMAN TRAK SERVICE												
Factory	Weight	Code	Size	Ply	Qty On Hand	Base	Dealer Price	Special Price	FET	Order Qty	Extended Weight	
S (STEEL BELT)												
O	27	IND-70	6.00-16	10	38	\$142.21	\$85.33	\$55.46		0	0	\$0.00
NDCC												
Factory	Weight	Code	Size	Ply	Qty On Hand	Base	Dealer Price	Special Price	FET	Order Qty	Extended Weight	
ELESS (NYLON)												
O	58	TR-89	9.00-20	8	100	\$285.55	\$171.33	\$111.36		100	5800	\$11,136.45
O	150	TR-94	14.00-20	12	70	\$849.35	\$509.61	\$305.77		0	0	\$0.00
Lucas	21	DC-821	5.50-19	4	30	\$91.59	\$91.59	\$69.95		30	630	\$2,098.50
Parnelli Jones - Dirt Grips												
Factory	Weight	Code	Size	Ply	Qty On Hand	Base	Dealer Price	Special Price	FET	Order Qty	Extended Weight	
O		PJ-01R	33X12.50R15	6	26	\$196.52		\$147.39		26		\$3,832.14
O		PJ-02R	36X14.50R15	6	2	\$251.37		\$175.96		2		\$351.92
O		PJ-03R	38X15.50R15	6	1	\$262.17		\$183.52		1		\$183.52
O		PJ-04R	35X12.50R15	6	99	\$210.22		\$110.00		99		\$10,890.00
O		PJ-05R	31X10.50R15	6	7	\$135.99		\$101.88		7		\$713.16
O		PL-06R	31X10.50R16	10	51	\$150.54		\$60.00		51		\$3,060.00
O		PJ-07R	35X12.50R16	10	17	\$230.87		\$168.54		17		\$2,865.18

O	National	PJ-12R	33X12.50R16	10	41	\$214.23	\$50.00	41	\$2,050.00
O	Western	PJ-12R	33X12.50R16	10	12	\$214.23	\$156.39	12	\$1,876.68
O		PJ-13R	36X14.50R16	10	28	\$271.04	\$203.28	28	\$5,691.84
O		PJ-14R	35X12.50R16.5	10	35	\$236.93	\$140.00	35	\$4,900.00
O		PJ-19R	38X15.50R16	10	1	\$279.78	\$195.85	1	\$195.85
O		PJ-23R	37X12.50R17	10	2	\$252.20	\$176.54	2	\$353.08
O	National	PJ-24R	38X15.50R17	10	32	\$281.19	\$110.00	16	\$1,760.00
O	Western	PJ-24R	38X15.50R17	10	32	\$281.19	\$202.46	16	\$3,239.36
O		PJ-25R	33X12.50R17	10	1	\$198.84	\$143.16	1	\$143.16
O		PJ-26R	35X12.50R17	10	6	\$234.59	\$164.21	6	\$985.26
O		PJ-28R	265/70R17	10	22	\$169.07	\$123.42	22	\$2,715.24
O	National	PJ-32R	36X14.50R18	8	139	\$286.69	\$93.18	139	\$12,952.02
O	National	PJ-33R	36X14.50R20	8	151	\$293.62	\$93.18	151	\$14,070.18
O	National	PJ-34R	37X12.50R18	8	122	\$248.24	\$93.18	122	\$11,367.96
O	Western	PJ-34R	37X12.50R18	8	50	\$248.24	\$148.94	50	\$7,447.00

11934

4904 474323 \$814,452.43

Plus TDW Order \$109,842.01
Holt Sales \$119,141.00
East Bay \$37,558.59

Grand Total \$1,080,994.03

CERTIFICATE OF SERVICE

I, the undersigned, hereby certify that I did send a copy of the foregoing Motion via regular U.S. Mail or electronic filing on this 30th day of April, 2010 to all parties identified on the attached Service List and to the following:

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0647-4
Case 10-40855-kw
Northern District of Ohio
Youngstown
Mon Mar 29 11:23:09 EDT 2010

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Newton Falls, OH 44444-9520

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Warren, OH 44483

Randall Rader
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Austintown, OH 44515-2228

Randolph N. Jones Jr.
127 Maywood Drive
Youngstown, OH 44512-1255

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Warren, OH 44484-2240

Randy Sinn
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Randy W. Sarber
3949 Warren Ravenna Road
Newton Falls, OH 44444-8736

Ray Gardner, Sr.
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Newton Falls, OH 44444-8734

Ray Lockhart
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Southington, OH 44470-9513

Ray Patchin
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Leavittsburg, OH 44430-9649

Ray Sickle
c/o Patti Lewis
Warren, OH 44481

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Newton Falls, OH 44444-8780

Raymond B. Loomis
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Leavittsburg, OH 44430-9649

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Warren, OH 44481-9196

Richard E. Yale
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Niles, OH 44446-1609

Richard L. Aldridge, Jr.
3252 Templeton Road
Warren, OH 44481-9139

Richard L. Smith
3350 S. Canal
Newton Falls, OH 44444-9430

Richard M. Shontz
1930 Youll St.
Niles, OH 44446-4044

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Warren, OH 44481-9741

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Chippewa Falls, WI 54729-2079

Richard Urso
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Warren, OH 44485-1927

Rick Snyder
9155 Linden Circle
Windham, OH 44288-1423

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Warren, OH 44483-2140

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Newton Falls, OH 44444-9513

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Warren, OH 44483-5959

Robert A. Silman
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Warren, OH 44483-1176

Robert B. Mc Climans
729 McClure St
Sharon, PA 16146-4114

Robert Boring
Po Box 385
Windham, OH 44288-0385

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1871 Victoria Street Sw
Warren, OH 44485-3546

Robert C. Seybert
125 Dalmagro Road, Lot 28
Butler, PA 16002-9331

Robert Derov
4860 N Broadway Road
Geneva, OH 44041-7755

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49101 Gladiolus Street
Indian Land, SC 29707-7679

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3695 Orchard St.
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1975 Bonnie Brae Ne
Warren, OH 44483-3515

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Warren, OH 44485-2740

Robert E. Wilmoth
725 Ohio St. N.W.
Warren, OH 44485-2759

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Hubbard, OH 44425-2612

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Orangeville, OH 44453-0022

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Zephyr Hills, FL 33540-5730

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Leavittsburg, OH 44430-9714

Robert Lemaster
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Robert Mocker
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Sharpsville, PA 16150-8550

Robert Morgan
199 Porter Ne
Warren, OH 44483-5016

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Robert Padula
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1040 Partridge Dr
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647 Chatham Court
Chalfont, PA 18914-2061

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Warren, OH 44485-1533

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Kinsman, OH 44428-9326

Rocco Melia
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Warren, OH 44481-8609

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Newton Falls, OH 44444-1013

Ronald C. Dydel
10631 Cable Line Road
Newton Falls, OH 44444-9203

Ronald D. Sumpter
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Warren, OH 44483-3126

Ronald Hipple
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Cortland, OH 44410-9214

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Rootstown, OH 44272-9781

Ronnie L. Hurt
364 Parkman Road
Warren, OH 44485-3640

Ronnie L. Weber
1621 Denison N.W.
Warren, OH 44485-1716

Roy E Shaw
1433 Oak Street
Warren, OH 44485-3567

Roy K. Davis
2142 Parkman Rd. N.W.
Warren, OH 44485-1749

Russell H. Delancey
641 Burwell Road
Leavittsburg, OH 44430-9651

Russell J. Mitchner
276 Sunset Dr.
Cortland, OH 44410-1051

Ryan Robeson
9835 Belden Dr.
Windham, OH 44288-1403

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WARREN, OH 44483-2097

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CINCINNATI, OH 45263-0095

SID RICHARDSON CARBON CO.
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FORT WORTH, TX 76191-6105

SMITHERS SCIENTIFIC
SERVICES, INC.
PO BOX 76172
CLEVELAND, OH 44101-4755

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BOX 5488
FINANCE DEPARTMENT
BOSTON, MA 2206

STATE STREET RETIREE SERVICES
ACCOUNTS RECEIVABLE DEPT
P.O BOX 5607
BOSTON, MA 02206-5607

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FIVE GATEWAY CENTER
SUITE 600
PITTSBURGH, PA 15222

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LOUISVILLE, KY 40290-1590

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STOW, OH 44224-0649

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5702 Autumn Shire
Zephyrhills, FL 33541-1961

Samuel M. Finelli
600 Churchill Road
Girard, OH 44420-2005

Sandra White
Rr #4 Box 237
Grafton, WV 26354-9336

Sanford Pensler
132 Elm Road
Princeton, NJ 08540-2504

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207 Diehl South Road
Leavittsburg, OH 44430-9405

Scott A. Mc Elravy
1568 North Ellsworth Ave.
Salem, OH 44460-1125

Scott J. Perry
730 Mc Manus
Leavittsburg, OH 44430-9531

Scott Tackett
140 St. Andrews
Cortland, OH 44410-8720

Sean L. Diglaw
2474 Cadwallader Sonk Rd
Cortland, OH 44410-9425

Shannon Lamb
1385 Emmet St.
Niles, OH 44446-1266

Shariff Malik
649 Lener Ave S.W.
Warren, OH 44485-3373

Sharyn Mc Curdy
3169 Randolph N.W.
Warren, OH 44485-2526

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6901 Giddings Rd.
Atwater, OH 44201-9538

Shawn F Burton
1 Karean Dr.
Taunton, MA 02780-3741

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3820 Niles Rd.
Warren, OH 44484-3547

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4350 Berkshire Drive Apt 101
Warren, OH 44484-4817

Sherry Ann Killin
6576 Stoddard Hayes
Farmdale, OH 44417-9775

Sherry L. Moliterno
1701 Braceville-Robinson Rd.
Southington, OH 44470-9540

Stacie M. Sisler
Po Box 801
Cortland, OH 44410-0801

Stan Zaucha
1159 Westover Drive S.E.
Warren, OH 44484-2739

Stanley W. Baker
1029 Oaktree Rd.
Akron, OH 44320-1429

Stephen D. Whiteley
1552 Arthur Drive Nw
Warren, OH 44485-1801

Stephen J. Sideropolis
340 Ridge Rd., Apt. 4-C
Newton Falls, OH 44444-1243

Stephen Newell
4676 Beech Court
Canfield, OH 44406-8097

Steve A. Rusk
233 Pleasant Park Ct.
Warren, OH 44481-9442

Steve C. Cooper
946 Indianola Road
Youngstown, OH 44512-1707

Steven H. Poth
2482 Newton St.
Akron, OH 44305-3932

Steven J. Shinoskie
1945 Sheridan
Warren, OH 44483-3541

Steven J. Williams
50 Cherry Street
Niles, OH 44446-2420

Steven L. Bell
3658 Barclay Messerly Rd.
Southington, OH 44470-9747

Steven M. Engster
428 Elm Road N.E.
Warren, OH 44483-5008

Steven P. Vingle
2540 North Rd Ne Apt C-5
Warren, OH 44483-3036

Steven Petkovich
1075 Park Avenue
Girard, OH 44420-1802

Steven W. Smith
5511 St. Rt. 303 N.W.
Newton Falls, OH 44444-8508

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P.O.BOX 73665
CLEVELAND, OH 44193-0002

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YOUNGSTOWN, OH 44505-1092

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CONGERS, NY 10920-1402

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PIQUA, OH 45356-0909

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CHICAGO, IL 60694-1414

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CLEVELAND, OH 44125-4212

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80 SW 8TH ST - SUITE 2900
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COPLEY, OH 44321-2793

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LITTLE ROCK, AR 72209-2540

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SUITE G
BOWIE, MD 20716-1874

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WARREN, OH 44482-1830

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ROCHELLE, IL 61068-1218

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OHIO EPA
DEPT. L-2711
COLUMBUS, OH 43260-0001

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KEYSTONE COMMONS PORTAL 9
TURTLE CREEK, PA 15145-2092

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BERLIN CENTER, OH 44401-9617

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WATER/SEWER DEPARTMENT
842 YOUNGSTOWN KINGSVILLE RD.
VIENNA, OH 44473-9737

TRUMBULL COUNTY TREASURER
160 HIGH ST. NW
WARREN, OH 44481-1090

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2254 Dell Sw
Warren, OH 44485-4105

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1253 North Park Circle
Brookfield, OH 44403-9514

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4109 State Route 225
Diamond, OH 44412-9720

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3364 Sandalwood Lane
Youngstown, OH 44511-2549

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3882 Devon Drive Se
Warren, OH 44484-2630

Thomas E. Benning
591 Center St. West
Warren, OH 44481-9384

Thomas J. Ozanich
6071 Ridge Run Drive Nw
Warren, OH 44481-9022

Thomas K. Gay
6814 Paxton
Boardman, OH 44512-4530

Thomas Lorden
13030 Duck Creek Road
Salem, OH 44460-9126

Thomas P. Lampe
893 Hammel
Akron, OH 44306-1942

Thomas Postlethwait, Sr.
1605 Robbins Ave.
Niles, OH 44446-3951

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4514 Shanks Phalanx Rd.
Southington, OH 44470-9405

Thomas W. Harkless
622 Arlington Rd.
Newton Falls, OH 44444-8764

Tim Wade
663 Rex Blvd
Warren, OH 44483-3131

Timothy A. Boyer
19 Spring Creek Drive
Cortland, OH 44410-1662

Timothy A. Eakin, Sr.
3433 Niles Cortland Rd
Cortland, OH 44410-1753

Timothy A. Nolan
P. O. Box 124
Leavittsburg, OH 44430-0124

Timothy G. Bower
1117 Layer Rd.
Leavittsburg, OH 44430-9729

Timothy G. Ulrich
3483 Durst Clagg Road
Cortland, OH 44410-9502

Timothy Heltzel
2181 Miller Graber Rd
Newton Falls, OH 44444-9745

Timothy M. Arcuri
2600 Mc Cleary Jacoby Road
Cortland, OH 44410-1708

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446 Circle Drive
Newton Falls, OH 44444-1222

Tonya L. Walker
342 Cohasset Dr.
Youngstown, OH 44511-1662

Torry Cato
214 Trumbull
Girard, OH 44420-3327

Tracy D. Thomas
467 Meadowbrook S.E.
Warren, OH 44483-6330

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GOODYEAR SCIENCE BLDG, RM 312
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VALLEY OFFICE SOLUTIONS
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YOUNGSTOWN, OH 44514-3620

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Leavittsburg, OH 44430-9750

Virgil Wagner
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Warren, OH 44483-1414

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WARREN, OH 44483-6545

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WARREN, OH 44481-8628

WARREN SANITARY SERVICE INC.
8848 E. MARKET ST.
WARREN, OH 44484-2394

WESTERN RESERVE CHEMICAL CORP.
P. O. BOX 75500
CLEVELAND, OH 44101-4755

WESTERN RESERVE CO-OP
467 CLEVELAND ROAD
RAVENNA, OH 44266-2009

WESTERN RESERVE MECHANICAL
EQUIPMENT SERVICE & MAINT.
3041 SOUTH MAIN STREET
NILES, OH 44446-1313

WILDMAN, HARROLD, ALLEN
& DIXON
225 WEST WACKER DRIVE
CHICAGO, IL 60606-1224

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Warren, OH 44485-1555

Wayne R. Knight
412 East Main St.
Alliance, OH 44601-2427

Willard C. Crislip
189 Diehl South Road
Leavittsburg, OH 44430-9405

Willard L. Ball
507 North Street N.W.
Warren, OH 44483-3723

William A. Berry
1629 Freemont Ave Ne
Warren, OH 44483-2723

William A. Caldwell
309 Superior Street
Newton Falls, OH 44444-1750

William A. Halt
7171 Youngstown Pittsburgh Rd.
Poland, OH 44514-2512

William A. Truss
670 Ravine Court
Warren, OH 44481-8635

William A. Woodley
3900 Hoffman Norton Road
West Farmington, OH 44491-9749

William Antal
546 Forest Hill Drive
Austintown, OH 44515-3325

William C. Bare
1533 Summer Wood Lane
Uniontown, OH 44685-7798

William Channell
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Newton Falls, OH 44444-1628

William D. Kerr
3342 Templeton Road
Warren, OH 44481-9139

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Warren, OH 44483-3710

William H. Gibson
664 5th St.
Niles, OH 44446-1012

William J. Mc Cartney
7010 Belmont Court
Bradenton, FL 34202-5018

William Lamancusa
8887 Howland Springs
Warren, OH 44484-3182

William M. Barr, Jr.
4915 Park St.
Newton Falls, OH 44444-1023

William Marsh
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Warren, OH 44481-9709

William Morvay
1100 Western Reserve Rd
Poland, OH 44514

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William R. Martin
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Warren, OH 44483-5531

William R. Pope
6173 Erie N.W.
Canal Fulton, OH 44614-9731

William R. Popson, Sr.
3188 Clearwater N.W.
Warren, OH 44485-2216

William Spencer
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Warren, OH 44483-1263

William T. Miller
1945 Robbins Avenue
Niles, OH 44446-3947

William T. White
748 Kale Adams Rd.
Leavittsburg, OH 44430-9735

William W. Wilson
187 Diamond Way
Cortland, OH 44410-1900

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P. O. BOX 2447
YOUNGSTOWN, OH 44509-0447

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1733 AKRON WADSWORTH ROAD
AKRON, OH 44320

Yvonne L. Gutierrez
3307 Mc Cartney Road
Youngstown, OH 44505-5039

Carl D Rafoth
Friedman & Rummell Co., L.P.A.
100 East Federal Street, Suite 300
City Centre One Bldg.
Youngstown, OH 44503-1810

Richard G Zellers
Richard G. Zellers & Associates
3810 Starrs Centre Dr
Canfield, OH 44406-8003

The preferred mailing address (p) above has been substituted for the following entity/entities as so specified
by said entity/entities in a Notice of Address filed pursuant to 11 U.S.C. 342(f) and Fed.R.Bank.P. 2002 (g)(4).